

## § 44.1

- 44.199 Disposition.
- 44.200 Transfers between factories and export warehouses.
- 44.201 Return to manufacturer or customs warehouse proprietor.
- 44.202 To officers of the armed forces for subsequent exportation.
- 44.203 To noncontiguous foreign countries and possessions of the United States.
- 44.204 To a Federal department or agency.
- 44.205 To contiguous foreign countries.
- 44.206 To Government vessels and aircraft for consumption as supplies.
- 44.207 To commercial vessels and aircraft for consumption as supplies.
- 44.207a To a foreign-trade zone.
- 44.208 For export by parcel post.

### MISCELLANEOUS PROVISIONS

- 44.209 Diversion of shipment to another consignee.
- 44.210 Return of shipment to factory or export warehouse.
- 44.211 [Reserved]
- 44.212 Delay in lading at port of exportation.
- 44.213 Destruction of tobacco products, and cigarette papers and tubes.

### Subpart K—Drawback of Tax

- 44.221 Application of drawback of tax.
- 44.222 Claim.
- 44.223 Drawback bond.
- 44.224 Inspection by an appropriate ATF officer.
- 44.225 Delivery of tobacco products, or cigarette papers or tubes for export other than by parcel post.
- 44.226 Delivery of tobacco products, and cigarette papers and tubes for export by parcel post.
- 44.227 Customs procedure.
- 44.228 Landing certificate.
- 44.229 Collateral evidence as to landing.
- 44.230 Proof of loss.
- 44.231 Extension of time.
- 44.232 Allowance of claim.

### Subpart L—Withdrawal of Cigars From Customs Warehouses

- 44.241 Shipment restricted.
- 44.242 Responsibility for tax on cigars.

### BONDS

- 44.243 Bond required.
- 44.244 Amount of bond.
- 44.245 Strengthening bond.
- 44.246 Superseding bond.
- 44.247 Termination of liability of surety under bond.

### PACKAGING REQUIREMENTS

- 44.248 Packages.
- 44.249 Lottery features.

## 27 CFR Ch. I (4–1–03 Edition)

- 44.250 Indecent or immoral material.
- 44.251 Mark.
- 44.252 Label or notice.
- 44.253 Tax classification for cigars.
- 44.254 Shipping containers.

### CONSIGNMENT OF SHIPMENT

- 44.255 Consignment of cigars.

### NOTICE OF REMOVAL OF SHIPMENT

- 44.256 Preparation.
- 44.257 Disposition.
- 44.258 To officers of the armed forces for subsequent exportation.
- 44.259 To noncontiguous foreign countries and possessions of the United States.
- 44.260 To a Federal department or agency.
- 44.261 To contiguous foreign countries.
- 44.262 To Government vessels and aircraft for consumption as supplies.
- 44.263 To commercial vessels and aircraft for consumption as supplies.
- 44.264 To export warehouses.
- 44.264a To a foreign-trade zone.
- 44.265 For export by parcel post.

### RETURN OF SHIPMENT

- 44.266 Return of cigars from export warehouses.
- 44.267 Return of cigars from other sources.

SOURCE: Redesignated by T.D. ATF-464, 66 FR 43480, Aug. 20, 2001.

AUTHORITY: 26 U.S.C. 5142, 5143, 5146, 5701, 5703–5705, 5711–5713, 5721–5723, 5731, 5741, 5751, 5754, 6061, 6065, 6151, 6402, 6404, 6806, 7011, 7212, 7342, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

EDITORIAL NOTE: Nomenclature changes to part 44 appear by T.D. ATF-464, 66 FR 43480, Aug. 20, 2001, and by T.D. ATF-480, 67 FR 30801–30803, May 8, 2002.

## Subpart A—Scope of Regulations

### § 44.1 Exportation of tobacco products, and cigarette papers and tubes, without payment of tax, or with drawback of tax.

This part contains the regulations relating to the exportation (including supplies for vessels and aircraft) of tobacco products and cigarette papers and tubes, without payment of tax; the qualification of, and operations by, export warehouse proprietors; and the allowance of drawback of tax paid on tobacco products, and cigarette papers and tubes exported.

[T.D. 6871, 31 FR 48, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28087, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]